

**Who must pay?**

A fiduciary for an estate or trust must pay estimated North Dakota income tax for 1999 if all four of the following conditions apply:

1. The fiduciary is required to pay estimated federal income tax for 1999;
2. The fiduciary’s net tax liability for 1998 was \$200 or greater. *If no return was required to be filed for 1998, the net tax liability is zero for this purpose, and no estimated tax payments are required;*
3. The fiduciary expects to owe, after subtracting any North Dakota income tax withholding, \$200 or more for 1999; **and,**
4. The fiduciary expects North Dakota income tax withholding for 1999 to be less than the smaller of: (a) 90% of the 1999 net tax liability; or, (b) 100% of the 1998 net tax liability. *If the estate or trust was not in existence for all of 1998, part (b) of condition 4 does not apply and condition 4(a) must be used.*

**How to determine the estimated tax**

Complete the worksheet on page 2 of this form. For purposes of line 1 of the worksheet, see the instructions to line 1, Schedule 1, 1998 Form 38 for what is included in the calculation of the federal income tax liability. The 1999 Federal Form 1041-ES may be helpful in making an estimate of the federal income tax liability.

**Schedule 2 (Long Method) users.** The worksheet on page 2 of this form is set up only for Schedule 1 (Short Method) users. For Schedule 2 (Long Method) purposes, use Schedule 2 of the 1998 Form 38 to make an estimate of the tax. Then complete lines 10 through 16 of the worksheet on page 2 of this form.

**How much to pay and when**

In general, one-fourth (25%) of the estimated tax due must be paid by the following dates:

• 1st installment	April 15, 1999
• 2nd installment	June 15, 1999
• 3rd installment	September 15, 1999
• 4th installment	January 15, 2000

Fiscal year filers must make their installment payments by the 15th day of the 4th, 6th, and 9th months of the current fiscal year and the 1st month of the following fiscal year. If any installment due date falls on a Saturday, Sunday or legal holiday, the installment is due on the next business day.

**Part-year requirement.** If a nonresident estate or trust does not receive income from North Dakota sources until after April 15, 1999, the fiduciary must pay the estimated tax due in equal installments over the number of installments remaining following the receipt of income from North Dakota sources.

**How and where to pay**

Complete the appropriate 1999 Form 401-ES Payment Voucher and submit it along with a check or money order made payable to: State Tax Commissioner. Please write the federal employer identification number (or social security number, if applicable) and “Form 401-ES” on the check or money order. Mail the check or money order and payment voucher to: Office of State Tax Commissioner, State Capitol, 600 E. Blvd. Ave., Bismarck, ND 58505-0599.

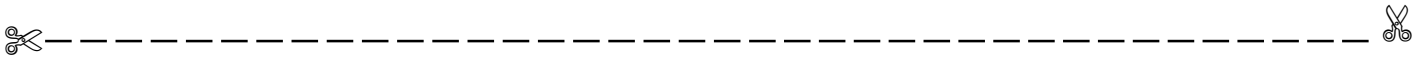
**Interest on underpayment or late payment**

Interest may be charged if not enough estimated tax is paid or the payment is not made on time or in the required amount. This may apply even if there is a refund on the return for the year. Interest is calculated at the rate of 12% per year from the installment due date to the earlier of the date the estimated tax is paid or the due date (without extension) of the return.

**Need help?**

If you have questions or need forms, call (701)328-3450 or (toll free within North Dakota) 1-800-638-2901. The speech or hearing impaired may call us through Relay North Dakota at 1-800-366-6888 (ask for 1-800-638-2901). Or write to: Office of State Tax Commissioner, State Capitol, 600 E. Blvd., Bismarck, ND 58505-0599.

Please Print Or Type	Name of estate or trust	*FEIN or Social Security Number
	Name and title of fiduciary	<b>1st Installment</b> Due April 15, 1999
	Address of fiduciary (mailing address)	
	City, State, Zip Code	
Amount of payment .....		➤



1999 North Dakota Form 401-ES
Estimated income tax worksheet—estates and trusts

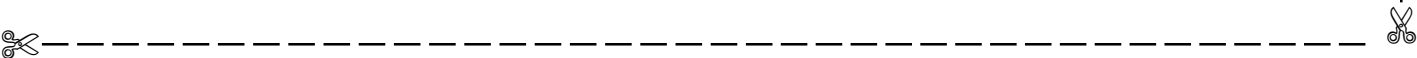
1. Estimated 1999 federal income tax liability. See "How to determine the estimated tax" on the front of Form 401-ES for information on how to determine this amount ..... 1
2. Estimated 1999 federal income less income distribution deduction ..... 2
3. Interest from U.S. obligations ..... 3
4. Nonresidents only: Income not reportable to North Dakota ..... 4
5. Other - See instructions to line 5, Schedule 1, 1998 Form 38 for items that may be entered on this line ..... 5
6. Total adjustments (Add lines 3, 4, and 5) ..... 6
7. Estimated North Dakota adjusted gross income (Line 2 less line 6) ..... 7
8. North Dakota adjusted gross income ratio (Divide line 7 by line 2. Round to two decimal places. If line 7 equals line 2, enter 1.00) ..... 8
9. Estimated adjusted federal income tax liability (Multiply line 1 by line 8) ..... 9
10. Estimated North Dakota income tax [Multiply line 9 by .14 (14%)] ..... 10
11. Estimated 1999 North Dakota income tax withholding ..... 11
12. Subtract line 11 from line 10. If less than \$200, no estimated payments are required. .... 12
13. Multiply line 10 by .90 (90%) ..... 13
14. Enter 1998 net tax liability. If no return was required for 1998, enter -0-. If less than \$200, no estimated payments are required. (See note below for special rule that applies in certain cases.) ..... 14
15. Enter the smaller of line 13 or line 14. If line 11 is equal to or greater than this amount, no estimated payments are required. Otherwise, go to line 16 ..... 15
16. Estimated tax due (Line 15 less line 11). Divide this amount by four and enter the result on each payment voucher. See "How much to pay and when" on the front page of Form 401-ES for exceptions to making four equal payments ..... 16

Note: If the estate or trust was not in existence for all of 1998, disregard the instructions to lines 14 and 15. Instead, enter the amount from line 13 on line 15. If line 11 is equal to or greater than line 15, no estimated payments are required. If line 11 is less than line 15, go to line 16.

Payment record

Table with 4 columns: Payment No., Date Paid, Amount Paid, Total Paid. Rows 1-4.

\*In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of a federal employer identification number (FEIN) or an individual's social security number on this form is mandatory and is required under Subsections 1 and 7 of North Dakota Century Code § 57-38-31. An FEIN or social security number is used as an identification number by the Office of State Tax Commissioner for file control purposes, recordkeeping, and for cross-checking a taxpayer's files with the Internal Revenue Service.



Payment Voucher

For 1999 CALENDAR YEAR (Fiscal year filers—see instructions)

Please Print Or Type	Name of estate or trust	*FEIN or Social Security Number
	Name and title of fiduciary	2nd Installment Due June 15, 1999
	Address of fiduciary (mailing address)	
	City, State, Zip Code	

Amount of payment ..... ➤

Mail to:  
Office of State Tax Commissioner  
600 East Boulevard Avenue  
Bismarck, ND 58505-0599

401-ES

Please Do  
Not Write  
In This  
Space

"Buy North Dakota Products"

Payment Voucher

For 1999 CALENDAR YEAR (Fiscal year filers—see instructions)

Please Print Or Type	Name of estate or trust	*FEIN or Social Security Number
	Name and title of fiduciary	3rd Installment Due September 15, 1999
	Address of fiduciary (mailing address)	
	City, State, Zip Code	

Amount of payment ..... ➤

Mail to:  
Office of State Tax Commissioner  
600 East Boulevard Avenue  
Bismarck, ND 58505-0599

401-ES

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In This  
Space

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Payment Voucher

For 1999 CALENDAR YEAR (Fiscal year filers—see instructions)

Please Print Or Type	Name of estate or trust	*FEIN or Social Security Number
	Name and title of fiduciary	4th Installment Due January 15, 2000
	Address of fiduciary (mailing address)	
	City, State, Zip Code	

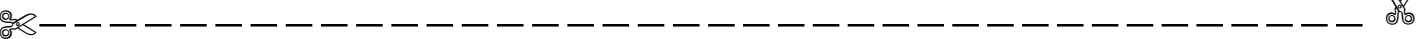
Amount of payment ..... ➤

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